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113TH CONGRESS
2D SESSION

H. R. 5438

To amend the Internal Revenue Code of 1986 to repeal the excise tax on indoor tanning services.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 10, 2014

Mr. GRIMM (for himself and Mr. PETERSON) introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to repeal the excise tax on indoor tanning services.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Tanning Tax Repeal Act of 2014''.

SEC. 2. REPEAL OF EXCISE TAX ON INDOOR TANNING SERVICES.

(a) IN GENERAL.—Subtitle D of the Internal Revenue Code of 1986 is amended by striking chapter 49 and

by striking the item relating to such chapter in the table of chapters of such subtitle.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to services performed after the date of the enactment of this Act.

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